

Accounting Officer Series

California State Personnel Board Specification

Series established September 1, 1971

Scope

This series specification describes five accounting classes used in State service.

Schem Code	Class Code	Class
JL35	4179	Accountant Trainee
JL26	4546	Accounting Officer (Specialist)
JL24	4563	Accounting Officer (Supervisor)
JL22	4567	Senior Accounting Officer (Specialist)
JL20	4569	Senior Accounting Officer (Supervisor)

Accounting Officer Series Specification - Class Titles and Codes

Definition of Series

The Accounting Officer series describes the work performed by professional accountants. Incumbents in these classes perform professional accounting duties. A professional accountant typically has responsibility for maintaining accounting records for organizational units, and may have budgetary and/or business management control; exercises central fiscal control activities; prepares, reviews and analyzes all types of accounts and records of financial transactions; and does other related work.

Specialist positions within this series are nonsupervisory and perform the professional accounting work assigned to that level.

Supervisory accounting officers plan, direct and evaluate the work of an accounting group, unit, or program.

Distinguishing Characteristics

A. Positions which have as their primary responsibility the making of analytical studies of accounting systems and the formulation of new or revised systems to meet accounting needs should be allocated to the Administrative Analyst (Accounting Systems) series.

B. Positions which involve performance, on a regular basis, of analytical, forecasting, planning and/or advisory duties in the area of accounting should be allocated to the classes of Accounting Analyst or Associate Accounting Analyst.

C. Positions which function as the highest administrative position within an accounting office, and serve as part of the management structure of a department in either a direct or supporting role, responsible for providing the accounting and fiscal data needed to meet a department's program objectives should be allocated to the Accounting Administrator series.

Entry Levels

Entry into this series is typically at the class of Accountant Trainee. Positions assigned semiprofessional accounting duties not requiring the completion of a professional accounting curriculum are allocated to the classes of Accountant I or Accounting Technician.

Factors Affecting Position Allocation

Level, variety and complexity of work; size of accounting office; number of professional, semiprofessional and clerical personnel supervised; supervision received/independence of action; number and complexity of type of funds (governmental, proprietary, and fiduciary); number of funds and appropriations; and other functional responsibilities.

Definition of Levels

Accountant Trainee

This is the entry and trainee level in the professional accounting series. Under close supervision from a higher level professional accountant, as a learner, incumbents perform professional accounting work in the establishment and maintenance of accounts and records while receiving training; learn agency activities, departmental systems, and central fiscal control activities; and develop interpersonal skills by contact with program personnel and control agencies in fiscal control activities.

Accounting Officer (Specialist)

This is the first journeyperson level for the series. Incumbents, under general supervision from a Senior Accounting Officer or an Accounting Administrator, perform professional accounting duties of average difficulty in the establishment and maintenance of accounts and financial records for agency activities, such as maintain accounting records for funds administered by the department; prepare, review and analyze financial reports, statements, accounts and records; maintain the General Ledgers; reconcile the General Ledger to SCO; review expenditures against allotments. Incumbents may exercise moderate control in the administration of established policies and procedures, and may have on-going contacts with program managers, control agencies, local governmental jurisdictions, Federal Government, vendors, and members of the public.

Incumbents in this class have no supervisory responsibilities, but may serve as a lead for Accountant Trainees, accounting clerical and semiprofessional personnel.

Accounting Officer (Supervisor)

This is the first supervisory level in the series. Incumbents, under general supervision of a Senior Accounting Officer (Supervisor) or an Accounting Administrator, are responsible for coordination and supervision of a group of semiprofessional and/or clerical subordinates in the maintenance and reporting of accounting or fiscal activities, such as posting of journals and ledgers, cost accumulation reports, and claim schedules; may have on-going contacts with program managers, control agencies, local governmental jurisdictions, Federal Government, vendors, and members of the public.

Senior Accounting Officer (Specialist)

This is the second journeyperson level in the series. Incumbents, under general direction of an Accounting Administrator, independently perform the more difficult accounting duties which require an understanding of the entire accounting process, such as coordinate implementation of accounting for new programs/functions; review proposals to change accounting procedures; prepare cash analysis reports for management; coordinate completion of year-end reports. Assignments at this level may involve responsibilities which impact the entire accounting operation and may be given broad discretion in the solution of problems.

Incumbents may have considerable contact with the accounting administrators or the chief accounting officer for the department, departmental management, budget section, State control agencies.

Incumbents in this class have no supervisory responsibilities, but may serve as a lead for lower level accounting personnel.

Senior Accounting Officer (Supervisor)

This is the second supervisory level in the series. Incumbents, under general direction, are responsible for the coordination and supervision of subordinate professional, technical and clerical accounting staff in the maintenance and reporting of accounting and/or fiscal activities, and either:

1. Functions as the Chief Accounting Officer in a small accounting office with responsibility for the entire fiscal or accounting function; or
2. Functions as a sectional supervisor in an operational and/or financial setting.

Incumbents are expected to possess a broad knowledge of the State's accounting system and professional accounting and thus receive limited technical direction from their manager. They may have considerable contact with field units, EDP, budget section, auditors, program managers, control agencies, vendors, "clients" of specialized programs administered by the department, local and/or Federal Government.

Minimum Qualifications

Accountant Trainee

Education: Either I Equivalent to graduation from college, with specialization in accounting. (Registration as a Senior Student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

OR II

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting and business law.

OR III

Completion of the equivalent of 19 semester hours of course work; 16 hours of which shall be professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

(Persons who will complete work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

Accounting Officer (Specialist)

Accounting Officer (Supervisor)

EITHER I

One year of experience in the California state service performing professional accounting or auditing duties of a class with a level of responsibility not less than that of Accountant Trainee or Auditor I. (Applicants meeting the educational requirements who have completed six months of service performing professional accounting or auditing duties of a class with a level of responsibility not less than that of Accountant Trainee or Auditor I will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.)

OR II

Experience: One year in the California state service performing the duties of an Accountant I (Specialist) or Accountant I (Supervisor). Applicants meeting the educational requirements who have completed six months of service performing the duties of an Accountant I (Specialist) or Accountant I (Supervisor) will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment. and

Education: Same as Accountant Trainee.

OR III

Experience: Two years of increasingly responsible professional accounting or auditing experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class at a level of responsibility not less than that of Accountant I.) (Experience in the California state service may be applied toward the total experience requirement on a proportional basis.) and

Education: Same as Accountant Trainee.

Senior Accounting Officer (Specialist)

EITHER I

One year of experience in the California state service performing the duties of a professional accounting class equivalent in level to Accounting Officer (Specialist) or Accounting Officer (Supervisor).

OR II

Experience: Three years of increasingly responsible professional accounting or auditing experience in a governmental or private setting. For at least one year, this responsibility must have included the reporting and analyses of accounts, records, funds and financial operations of the entity. [Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class at a level of responsibility not less than that of Accounting Officer (Specialist) or Accounting Officer (Supervisor).] and

Education: Same as Accountant Trainee.

Senior Accounting Officer (Supervisor)

EITHER I

One year of experience in the California state service performing the duties of a professional accounting class equivalent in level to Accounting Officer (Supervisor) or Accounting Officer (Specialist).

OR II

Experience: Three years of increasingly responsible professional accounting or auditing experience. For at least one year, this responsibility must have been at a level equivalent to supervising a staff in the operation of

small-or medium-sized accounting system. [Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class at a level of responsibility not less than that of Accounting Officer (Supervisor).] and

Education: Same as Accountant Trainee.

Knowledge and Abilities

All Levels:

Knowledge of: Accounting principles and procedures; governmental accounting and budgeting; the uniform accounting system and financial organization and procedures of the State of California and related laws, rules, and regulations; principles of business management, including office methods and procedures; principles of public finance; business law.

Ability to: Apply accounting principles and procedures; analyze data and draw sound conclusions; analyze situations accurately and adopt an effective course of action; prepare clear, complete, and concise reports; make sound decisions and recommendations in regard to the professional accounting problems in maintaining control of a departmental budget; establish and maintain cooperative relations with those contacted in the work; and speak and write effectively.

Accounting Officer (Supervisor)

Senior Accounting Officer (Supervisor)

Knowledge of: All of the above, and principles and techniques of personnel management and supervision; and planning, organizing, and directing the work of others; the department's Affirmative Action Program objectives; a manager's role in the Affirmative Action Program and the processes available to meet affirmative action objectives.

Ability to: All of the above, and plan, organize, and direct the work of others; effectively contribute to the department's affirmative action objectives.

Special Personal Characteristic

All Levels:

Ability to qualify for a fidelity bond.

Class History

Class	Date Established	Date Revised	Title Changed
Accountant Trainee	09/11/1964	09/20/1988	--
Accounting Officer (Specialist)	08/07/1980	09/20/1988	--
Accounting Officer (Supervisor)	08/07/1980	09/20/1988	--
Senior Accounting Officer (Specialist)	08/07/1980	09/20/1988	--
Senior Accounting Officer (Supervisor)	08/07/1980	09/20/1988	--

Accounting Officer Series History - Dates Established, Revised, and Title Changed

Updated 6/3/2012